ABSTRACT OF THE DISCLOSURE

A D/A converter includes a $\Delta\Sigma$ modulator applying Delta-Sigma modulation to a digital signal in order to generate a code sequence, and first and second post-filters as a first-order analog low-pass filter, respectively, which is connected in cascade to the subsequent stage of the modulator, in which low-pass filtering on the code sequence is executed so as to output an analog signal. The post-filter is set to have a cutoff frequency which falls in the frequency range from fca to fHa, where the fca is a cutoff frequecy of the post-filter 11 and the fHa is a maximum frequency thereof. Since the respective attenuation characteristics of post-filters are synthesized, an overall attenuation characteristic between the both filters is able to have the characteristics of a desired second-order filter. The synthesized attenuation characteristic allows the D/A converter to simultaneously execute processing such as de-emphasis in the frequency range between the both cutoff frequency, and elimination of high-frequency noises over the frequency range of the cutoff frequency. As a result, the D/A converter with a small circuit scale can be provided.